

**TITLE I ADMINISTRATION**

**CHAPTER 1 GENERAL PROVISIONS**

<b>1-1-1 Definitions</b>	<b>1-1-4 Construction</b>
<b>1-1-2 Grammatical Interpretation</b>	<b>1-1-5 Amendment</b>
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**1-1-1 DEFINITIONS**

The following words and phrases whenever used in the Ordinances of the County, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless different meaning is specifically defined and more particularly directed to the use of such words or phrases:

1. "Board" means the Board of Supervisors of the County. All its members or all Board persons mean the total number of Board persons provided by the County charter under the general laws of the state.
2. "County" means the County of Bremer, Iowa.
3. "Fiscal Year" means July 1 to June 30.
4. "Law" denotes applicable federal law, the Constitution and statutes of the State of Iowa, the Ordinances of the City; and when appropriate, any and all rules and regulations which may be promulgated thereunder.
5. "May" confers a power.
6. "Month" means a calendar month.
7. "Must" states a requirement.
8. "Oath" shall be construed to include an affirmative or declaration in all cases in which, by law, an affirmation may be substituted for an oath, and in such cases the words "affirm" and "affirmed" shall be equivalent to the words "swear" and "sworn".
9. "Or" may be read "and" and "and" may be read "or" if the sense requires it.
10. "Ordinance" means a law of the County; however, an administrative action, order or directive, may be in the form of a resolution.

11. "Owner" applied to a building or land includes any part owner, joint owner, tenant in common, joint tenant or tenant by the entirety, of the whole or part of such building or land.
12. "Person" means natural person, joint venture, joint stock company, partnership, association, club, company, corporation, business, trust, organization, or the manager, lessee, agent, servant, officer or employee of any of them.
13. "Personal property" includes money, goods, chattels, things in action and evidences of debt.
14. "Preceding" and "following" mean next before and next after, respectively.
15. "Property" includes real and personal property.
16. "Real property" includes lands, tenements and hereditaments.
17. "Shall" imposes a duty.
18. "State" means the State of Iowa.
19. "Street" includes all streets, highways, avenues, lanes, alleys, courts, places, squares, curbs, or other public ways in this County which have been or may hereafter be dedicated and open to public use, or such other public property so designated in any law of this state.
20. "Tenant" and "occupant" applied to a building or land, includes any person who occupies whole or a part of such building or land, whether alone or with others;
21. "Title of Office". Use of the title of any officer, employee, board or commission means that officer, employee, department, board or commission of the City;
22. "Written" includes printed, typewritten, mimeographed or multi-graphed;
23. "Year" means a calendar year;
24. All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other as may have acquired a peculiar and appropriate meaning in the law shall be construed and understood according to such peculiar and appropriate meaning;
25. When an act is required by an Ordinance the same being such that it may be done as well by an agent as by the principal, such requirement shall be construed as to include all such acts performed by an authorized agent.

**1-1-2 GRAMMATICAL INTERPRETATION**

The following grammatical rules shall apply in the Ordinances of the County;

1. Gender. Any gender includes the other gender;
2. Singular and Plural. The singular number includes the plural and the plural includes the singular;
3. Tenses. Words used in the present tense include the past and the future tenses and vice versa;
4. Use of Words and Phrases. Words and phrases not specifically defined shall be construed according to the content and approved usage of the language.

**1-1-3 PROHIBITED ACTS INCLUDE CAUSING, PERMITTING**

Whenever in this Code any act or omission is made unlawful, it includes causing, allowing, permitting, aiding, abetting, suffering, or concealing the fact of such act or omission. A principal is responsible for the unauthorized acts or omissions committed by an agent or employee which have been authorized by the principal.

**1-1-4 CONSTRUCTION**

The provisions of this Code and all proceeds under it are to be construed with a view to affect its objects and to promote justice.

**1-1-5 AMENDMENT**

All Ordinances of the Board of Supervisors passed thereafter shall be in the form of an addition or amendment to the Bremer County Code of 2010 constituting this County Code, and shall include proper references to chapter and section to maintain the orderly codification of the Ordinances.

**1-1-6 SEVERABILITY**

If any section, provision or part of the County Code is adjudged invalid or unconstitutional, such adjudication will not affect the validity of the County Code as a whole or any section provision, or part thereof not adjudged invalid or unconstitutional.

**TITLE I ADMINISTRATION**

**CHAPTER 2 SUPERVISOR DISTRICTS**

- 1-2-1 Title**
- 1-2-2 Purpose**
- 1-2-3 Definitions**
- 1-2-4 Boundaries of Election Precincts**
- 1-2-5 Repealer**
- 1-2-6 Severability Clause**
- 1-2-7 Effective Date**

**1-2-1 TITLE**

An Ordinance Establishing Precincts Boundaries in Bremer County, Iowa

Be it enacted by the Board of Supervisors of Bremer County, Iowa:

**1-2-2 PURPOSE**

The purpose of this ordinance is to establish election precinct boundaries pursuant to provisions of Chapter 49 of the Code of Iowa.

**1-2-3 DEFINITIONS**

For use in this ordinance, the following terms or words shall be interpreted or defined as follows:

1. “Election Precinct” or “Precinct” shall mean a county or municipal subdivision for casting and counting votes in elections.
2. “Township” shall mean a civil and political subdivision of the county.

**1-2-4 BOUNDARIES OF ELECTION PRECINCTS**

Bremer County shall have fourteen (14) voting precincts in addition to an absentee election precinct as required by law, whose boundaries shall be as follows:

**Precinct No. 1** – Polk Township and the incorporated City of Plainfield

**Precinct No. 2** – Douglas, Frederika & Leroy Townships and the incorporated City of Frederika

**Precinct No. 3** – The unincorporated portion of Sumner No. 2 Township, Dayton Township and the incorporated City of Sumner

**Precinct No. 4** – Warren & Fremont Townships and the incorporated City of Tripoli

**Precinct No. 5** - The unincorporated portion of Washington & Lafayette Townships

**Precinct No. 6** - Jackson Township and the incorporated City of Janesville

**Precinct No. 7** - The unincorporated portion of Jefferson Township

**Precinct No. 8** - The incorporated City of Denver

**Precinct No. 9** - Maxfield & Franklin Townships and the incorporated City of Readlyn

**Precinct No. 10** – City of Waverly Ward 1 - Perimeter description: Commencing at the intersection of 4<sup>th</sup> Street SW and 2<sup>nd</sup> Avenue SW as Point of Beginning. Thence east along 2<sup>nd</sup> Avenue SW to 1<sup>st</sup> Street SW. Thence north along 1<sup>st</sup> Street SW to Bremer Avenue. Thence east and southeast along Bremer Avenue to 30<sup>th</sup> Street SE. Thence south along 30<sup>th</sup> Street SE to the city limit line at the SW corner of the NW<sup>1</sup>/<sub>4</sub> of Section 7, T91N, R13W. Thence west along the city limit line on the east-west centerline of Section 12, T91N, R14W to the center point of Section 12. Thence south along the city limit line to the NE corner of the SE<sup>1</sup>/<sub>4</sub> of the SW<sup>1</sup>/<sub>4</sub> of Section 12. Thence west on the city limit line to 11<sup>th</sup> Street SE. Thence south along 11<sup>th</sup> Street SE to 29<sup>th</sup> Avenue SE. Thence west along 29<sup>th</sup> Avenue SW to the NE corner of the NW<sup>1</sup>/<sub>4</sub> of the NW<sup>1</sup>/<sub>4</sub> of Section 14, T91N, R14W. Thence south along the city limit line on the east line of the NW<sup>1</sup>/<sub>4</sub> of the NW<sup>1</sup>/<sub>4</sub> to its SE corner. Thence west along the city limit line on the south line of the NW<sup>1</sup>/<sub>4</sub> of the NW<sup>1</sup>/<sub>4</sub> of Section 14 and the south line of the North one-quarter of Section 15, T91N, R14W to the centerline of the right-of-way of the Cedar River Railroad Co. Thence north along the centerline to the center east-west line of Section 10, T91N, R14W. Thence west along the city limit line on the center east-west line of Section 10 to the west line of Section 10. Thence north along the city limit line on the west line of Section 10 to 10<sup>th</sup> Avenue SW. Thence east along 10<sup>th</sup> Avenue SW to the centerline of the right-of-way of the Cedar River Railroad Co. Thence north along the centerline to 2<sup>nd</sup> Avenue SW. Thence east along 2<sup>nd</sup> Avenue SW to 8<sup>th</sup> Street SW. Thence south along 8<sup>th</sup> Street SW to 5<sup>th</sup> Avenue SW. Thence east along 5<sup>th</sup> Avenue SW to 4<sup>th</sup> Street SW. Thence north along 4<sup>th</sup> Street SW to the intersection with 2<sup>nd</sup> Avenue SW, the Point of Beginning.

**Precinct No. 11** – City of Waverly Ward 2 - Perimeter description: Commencing at the intersection of the west bank of the Cedar River and Bremer Avenue as Point of Beginning. Thence north along the west bank of the Cedar River to the Waverly Rail Trail. Thence northwesterly along the Rail Trail to 1<sup>st</sup> Street NW. Thence north along 1<sup>st</sup> Street NW to the point where it joins Adams Parkway. Thence in a northeasterly direction along Adams Parkway to the north bank of the Cedar River. Thence in a northwesterly direction along the north bank of the Cedar River until it intersects with the city limits line at the NW corner of the south half of the SE<sup>1</sup>/<sub>4</sub> of Section 27, T92N, R14W. Thence east along the city limit line on the north line of said south half to Horton Road. Thence north along Horton Road to the NW corner of Parcel D in the NW<sup>1</sup>/<sub>4</sub> of the SE<sup>1</sup>/<sub>4</sub> of Section 26, T92N, R14W. Thence east along the city limit line on the north line of Parcel D to its NE corner. Thence south along the city limit line to the SE corner of Parcel D which is on the North line of the South one-half of the SE<sup>1</sup>/<sub>4</sub> of said Section 26. Thence east along the city limit line to the east line of Section 26. Thence south along the city limit line on the east line of Section 26 to the NW corner of Section 36, T92N, R14W. Thence east along the city limit line on the north line of Section 36 to the north-south centerline of Section 36. Thence south along the city limit line on the north-south centerline of Section 36 to the center point of Section 36. Thence east along the city limit line on the east-west centerline of Section 36 to the east line of Section 36. Thence south along the city limit line on the east line of Section 36 and the west line of Section 6, T91N, R13W to the east-west centerline of Section 6. Thence east along the city limit line on the east-west centerline of Section 6 to the NE corner of the West one – half of the SE<sup>1</sup>/<sub>4</sub> of Section 6. Thence south along the city limit line on the west line of the east quarter of the south half of Section 6 and the west line of the east quarter of the north half of Section 7, T91N, R13W to the east-west centerline of Section 7. Thence west along the city limit line on said east-west centerline of Section 7 to 30<sup>th</sup> Street SE. Thence north along 30<sup>th</sup> Street SE to Bremer Avenue. Thence northwesterly and west along Bremer Avenue to the west bank of the Cedar River, the Point of Beginning.

**Precinct No. 12** - City of Waverly Ward 3 - Perimeter description: Commencing at the intersection of 4<sup>th</sup> Street SW and 2<sup>nd</sup> Avenue SW as Point of Beginning. Thence east along 2<sup>nd</sup> Avenue SW to 1<sup>st</sup> Street SW. Thence north along 1<sup>st</sup> Street SW to Bremer Avenue. Thence east along Bremer Avenue to the west bank of the Cedar River. Thence north along the west bank to the Waverly Rail Trail. Thence northwesterly along the Rail Trail to 1<sup>st</sup> Street NW. Thence south on 1<sup>st</sup> Street NW to 5<sup>th</sup> Avenue NW. Thence west along 5<sup>th</sup> Avenue NW to the easterly line of Census Block 2006/Geocode 190170040002006. Thence north along the easterly line of said Census Block to the center line of the railroad right-of-way of the Cedar River Railroad Co. Treasury & Taxation Downtown Station. Thence west along said centerline to 12<sup>th</sup> Street NW. Thence south along 12<sup>th</sup> Street NW to 5<sup>th</sup> Avenue NW.

Thence westerly along 5<sup>th</sup> Avenue NW to the centerline of the Cedar River Railroad Co. Thence southerly along the said centerline to 2<sup>nd</sup> Avenue SW. Thence east along 2<sup>nd</sup> Avenue SW to 8<sup>th</sup> Street SW. Thence south along 8<sup>th</sup> Street SW to 5<sup>th</sup> Avenue SW. Thence east along 5<sup>th</sup> Avenue SW to 4<sup>th</sup> Street SW. Thence north along 4<sup>th</sup> Street SW to 2<sup>nd</sup> Avenue SW, the Point of Beginning.

**Precinct No. 13** – City of Waverly Ward 4 - Perimeter description: Commencing at the NW corner of Section 4, T91N, R14W, as Point of Beginning. Thence east along 5<sup>th</sup> Ave NW to the centerline of the right-of-way of the Cedar River Railroad Co. Thence south along said centerline to 10<sup>th</sup> Avenue SW. Thence west along 10<sup>th</sup> Avenue SW to the SE corner of Section 4, T91N, R14W. Thence west along the city limits line on the south line of Section 4 to the SW corner of Section 4. Thence north along said city limit line on the west line of Section 4 to the NW corner of the SW<sup>1</sup>/<sub>4</sub> of Section 4. Thence east along the city limit line on the north line of the SW<sup>1</sup>/<sub>4</sub> of Section 4 to the NE corner of the SW<sup>1</sup>/<sub>4</sub> of Section 4. Thence north along the city limit line on the west line of the NE<sup>1</sup>/<sub>4</sub> of Section 4 to the SE corner of the North one – half of the NW <sup>1</sup>/<sub>4</sub> of Section 4. Thence west along the city limit line on the south line of the North one – half of the NW <sup>1</sup>/<sub>4</sub> of Section 4 to the west line of Section 4. Thence north along the city limit line on the west line of Section 4 to the NW corner of Section 4, the Point of Beginning.

**Precinct No. 14** – City of Waverly Ward 5 - Perimeter description: Commencing at the SW corner of Section 33, T92N, R14W, as Point of Beginning. Thence east along the south line of Section 33 to the SE corner thereof which is also the intersection of 5<sup>th</sup> Avenue NW and 20<sup>th</sup> Street NW. Thence east along 5<sup>th</sup> Ave NW to 12<sup>th</sup> Street NW. Thence north on 12<sup>th</sup> Street NW to the centerline of the railroad right-of-way of the Cedar River Railroad Co. Treasury and Taxation Downtown Station. Thence east along the centerline of right-of-way to the NE corner of Census Block 2006/Geocode 190170040002006. Thence south along the easterly line of said Census Block to 5<sup>th</sup> Avenue NW. Thence east along 5<sup>th</sup> Avenue NW to 1<sup>st</sup> Street NW. Thence north along 1<sup>st</sup> Street NW to the point where it joins Adams Parkway. Thence in a northeasterly direction along Adams Parkway to the north bank of the Cedar River. Thence in a northwesterly direction along the north bank of the Cedar River until it intersects with the city limits line at the NW corner of the south half of the SE<sup>1</sup>/<sub>4</sub> of Section 27, T92N, R14W. Thence north on the city limit line on the north-south centerline of Section 27 to the NE corner of the South one-half of the SE<sup>1</sup>/<sub>4</sub> of the NW <sup>1</sup>/<sub>4</sub> of Section 27. Thence west to the NW corner of the South one-half of the SE<sup>1</sup>/<sub>4</sub> of the NW <sup>1</sup>/<sub>4</sub> of Section 27. Thence south along the city limit line to the north line of the SW<sup>1</sup>/<sub>4</sub> of the SW<sup>1</sup>/<sub>4</sub> of Section 27. Thence west along the city limit line on said north line to the west line of Section 27. Thence south along the city limit line on the west line of Section 27 to 22<sup>nd</sup> Avenue NW. Thence west along 22<sup>nd</sup> Avenue NW to the west city limit line on the west line of Section 33, T92N, R14W.

Thence south along the city limit line on the west line of Section 33 to the SW corner of Section 33, the Point of Beginning.

**1-2-5 REPEALER**

All other ordinances or parts of ordinances in conflict with the provisions of this ordinance, including Bremer County Ordinance #11-08 in its entirety, are hereby repealed.

**1-2-6 SEVERABILITY CLAUSE**

If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any part thereof not adjudged invalid or unconstitutional.

**1-2-7 EFFECTIVE DATE**

This ordinance (21-13) shall be in effect on January 15, 2022 after its final passage, approval, and publication as provided by law.

**Passed** on its first consideration on the 13<sup>th</sup> day of December, 2021.

**Passed** on its second consideration on the 20th day of December, 2021

**Adopted** on the 20th day of December, 2021. Third consideration waived.

**TITLE I ADMINISTRATION  
CHAPTER 3 COUNTY INFRACTIONS**

- 1-3-1 County Infractions**
- 1-3-2 Violation**
- 1-3-3 Inapplicability of Ordinance**
- 1-3-4 Citations**
- 1-3-5 Proceedings Before the Court**
- 1-3-6 Remittance of Penalties or Forfeitures**
- 1-3-7 Payment of Court Costs and Fees**
- 1-3-8 Alternative Relief**
- 1-3-9 Contempt**
- 1-3-10 Post-Judgment Motions**
- 1-3-11 Criminal Citation**

**1-3-1 COUNTY INFRACTIONS**

A county infraction is a civil offense punishable by a civil penalty of not more than five hundred dollars (\$500.00) for each violation or if the infraction is a repeat offense a civil penalty not to exceed seven hundred fifty dollars (\$750.00) for each repeat offense.

**1-3-2 VIOLATION**

A violation of a Bremer County ordinance is a county infraction unless the ordinance specifically provides otherwise.

**1-3-3 INAPPLICABILITY OF ORDINANCE**

If a violation of an ordinance is a felony, an aggravated misdemeanor, or a serious misdemeanor under state law or if the violation is a simple misdemeanor under chapters 687 through 747 of the Iowa Code, then this County Infraction ordinance shall not apply.

**1-3-4 CITATIONS**

An officer authorized by a county to enforce a county code or regulation may issue a civil citation to a person who commits a county infraction. The citation may be served by personal service or by certified mail return receipt requested. A copy of the citation shall be retained by the issuing officer, and one copy shall be sent to the clerk of the district court. The citation shall serve as notification that a civil offense has been committed and shall contain the following information:

1. The name and address of the Defendant.
2. The name or description of the infraction attested to by the officer issuing the citation.

3. The location and time of the infraction.
4. The amount of civil penalty to be assessed or the alternate relief sought, or both.
5. The manner, location, and time in which the penalty may be paid.
6. The time and place of court appearance.
7. The penalty for failure to appear in court.

### **1-3-5 PROCEEDINGS BEFORE THE COURT**

In proceedings before the court for a county infraction:

1. The county has the burden of proof that the county infraction occurred and that the defendant committed the infraction. The proof shall be by clear, satisfactory, and convincing evidence.
2. The court shall ensure that the defendant has received a copy of the charges and that the defendant understands the charges. The defendant may question all witnesses who appear for the county and produce evidence or witnesses on the defendant's behalf.
3. The defendant may be represented by counsel of the defendant's own selection and at the defendant's own expense.
4. The defendant may answer by admitting or denying the infraction.
5. If a county infraction is proven, the court shall enter judgment against the defendant. If the infraction is not proven, the court shall dismiss it.

### **1-3-6 REMITTANCE OF PENALTIES OR FORFEITURES**

Notwithstanding section 602.8106, subsection 3, penalties or forfeitures collected by the court for county infractions shall be remitted to the county in the same manner as fines and forfeitures are remitted to cities for criminal violations under section 602.8106. If the person named in the citation is served as provided in this section and fails without good cause to appear in response to the civil citation, judgment shall be entered against the person cited.

### **1-3-7 PAYMENT OF COURT COSTS AND FEES**

A person against whom judgment is entered, shall pay court costs and fees as in small claims under chapter 631. If the action is dismissed, the county is liable for the court costs and court fees. Where the action is disposed of without payment, or provision for

assessment, of court costs, the clerk shall at once enter judgment for costs against the county.

**1-3-8 ALTERNATIVE RELIEF**

Seeking a civil penalty as authorized in this section does not preclude a county from seeking alternative relief from the court in the same action.

**1-3-9 CONTEMPT**

When a judgment has been entered against a defendant, the court may impose a civil penalty or may grant appropriate relief to abate or halt the violation, or both, and the court may direct that payment of the civil penalty be suspended or deferred under conditions established by the court. If a defendant willfully fails to pay the civil penalty or violates the terms of any other order imposed by the court, the failure is contempt.

**1-3-10 POST-JUDGMENT MOTIONS**

A defendant against whom a judgment is entered may file a motion for a new trial or a motion for a reversal of a judgment as provided by law or rule of civil procedure.

**1-3-11 CRIMINAL CITATION**

This section does not preclude a peace officer of a county from issuing a criminal citation for a violation of a county code or regulation if criminal penalties are also provided for the violation. Each day that a violation occurs or is permitted by the defendant to exist, constitutes a separate offense.

## TITLE I ADMINISTRATION

### CHAPTER 4 Local Office Fee For Information Request

- 1-4-1 Title
- 1-4-2 Purpose
- 1-4-3 General
- 1-4-4 Repealer
- 1-4-5 Severability Clause

#### 1-4-1 TITLE

A chapter establishing a local office fee for information requests.

#### 1-4-2 PURPOSE

Iowa Code Section 554.9525 (3) requires an ordinance be adopted to set the fee for responding to a request for information from the filing office.

#### 1-4-3 GENERAL

The fee for responding to a request communicated in writing must not be less than twice the amount of the fee for responding to a request communicated by another medium authorized by the Secretary of State's Office or the Board of Supervisors for the filing office. The fee for a Uniform Commercial Code Information request shall be \$5.00 for each debtor name being requested if the request form is supplied, and \$6.00 for each debtor name requested if the filing office supplies the form. The fee for a copy of a filed UCC is \$1.00 per page.

#### 1-4-4 REPEALER

All ordinances or parts of ordinances in conflict with the provisions of this ordinance Are hereby repealed.

#### 1-4-5 SEVERABILITY CLAUSE

If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

## TITLE I ADMINISTRATION

### CHAPTER 5 LOCAL OPTION SALES AND SERVICES TAX

#### 1-5-1 Title

#### 1-5-2 Purpose

#### 1-5-3 General

#### 1-5-4 Effective Date

#### 1-5-1 TITLE

An Ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the unincorporated area of Bremer County and within the City of Waverly.

BE IT ENACTED by the Board of Supervisors of Bremer County, Iowa, as follows:

Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the unincorporated area of Bremer County and within the City of Waverly.

#### 1-5-2 PURPOSE

The rate of the tax shall be 1% (one percent) upon the gross receipts taxed under Chapter 422, Division IV, Retail Sales Tax, of the Code of Iowa, in the unincorporated area of Bremer County and in the City of Waverly.

#### 1-5-3 GENERAL

The local option sales and services tax is imposed on transactions occurring within the unincorporated area of Bremer County on or after July 1, 2003, and continuing through and including July 1, 2023, and on transactions occurring within the City of Waverly on or after July 1, 2003, and continuing through and including July 1, 2019. The tax shall be collected by all persons required to collect state gross receipts taxes. The tax shall be imposed on the same basis as the state sales and services tax or, in the case of natural gas, natural gas service, electricity, or electric service, on the same basis as the state use tax and shall not be imposed on the sale of any property or on any service not taxed by the state, except the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 452A of the Code of Iowa which is consumed for highway use of in watercraft or aircraft if the fuel tax is paid on the transaction and a refund has not or will not be allowed, on the

gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422A of the Code of Iowa during the period the hotel and motel tax is imposed, on the gross receipts from the sale of equipment by the state department of transportation, on the gross receipt from the sale of self-propelled building equipment, pile drivers, and motorized scaffolding, including auxiliary attachments which improve the performance, safety, operations or efficiency of the equipment and replacement parts and are directly and primarily use by contractors, subcontractors, and builders for new construction, reconstructions, alterations, expansion, or remodeling of real property or structure and on the gross receipts from the sale of lottery ticket or shared in a lottery game conducted pursuant to chapter 99E of the Code of Iowa and except the tax shall not imposed on the gross receipts from the sale or use of natural gas, natural gas service, electricity, or electric service in a city or county where the gross receipts form the sale of natural gas or electric energy are subject to a franchise fee or user fee during the period the franchise or user fee is imposed.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, and of Chapter 423 of the Code of Iowa are hereby adopted by reference.

**1-5-4 EFFECTIVE DATE**

This ordinance (03-02), shall be in effect after its final passage approval and publication, as required by law. Passed by the Board of Supervisors of Bremer County, Iowa, on March 3, 2003.

## TITLE I ADMINISTRATION

### CHAPTER 6 SCHOOL INFRA-STRUCTURE LOCAL OPTION SALES AND SERVICE TAX

- 1 -6-1 Title
- 1 -6-2 Purpose
- 1-6-3 General
- 1-6-4 Effective Date

#### 1-6-1 TITLE

An ordinance establishing a School Infra-Structure Local Option Sales and Services Tax applicable to transactions with **BREMER COUNTY**

Be It Enacted by the Board of Supervisors of Bremer County, Iowa.

School Infra-Structure Local Option Sales and Services Tax. There is imposed a School a School Infra-Structure local option sales and services tax applicable to transactions within Bremer County.

#### 1-6-2 PURPOSE

The rate of the tax shall be one (1%) percent upon the gross receipts taxed under Iowa Code Chapter 422E-School Local Option Tax, in the following:

Denver Community School District  
Dunkerton Community School District  
Fredericksburg Community School District  
Janesville Consolidated School District  
Nashua-Plainfield Community School District  
Sumner Community School District  
Tripoli Community School District  
Wapsie Valley Community School District  
Waverly-Shell Rock Community School District

#### 1-6-3 GENERAL

The School Infra-Structure local sales and services tax is imposed on transactions occurring on or after July 1, 2004. The tax will be in effect for a period of ten (10) years until June 30, 2014 within BREMER COUNTY. All persons required to collect state

gross receipts taxes shall collect the tax pursuant to Iowa Code section 422E.3 for school infrastructure local option sales and service tax.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

**1-6-4 EFFECTIVE DATE**

This ordinance (04-05) shall be in effect after its final passage, approval and publication as provided by law. Passed by the Bremer County, Iowa, Board of Supervisors on March 1, 2004.

## TITLE I ADMINISTRATION

### CHAPTER 7 DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE WARTBURG COLLEGE URBAN RENEWAL AREA

- 1-7-1 Title
- 1-7-2 Purpose
- 1-7-3 Definitions
- 1-7-4 Provisions
- 1-7-5 Repealer
- 1-7-6 Saving Clause
- 1-7-7 Effective Date

#### 1-7-1 TITLE

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Wartburg College Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa.

#### 1-7-2 PURPOSE

The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the Wartburg College Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by Bremer County to finance projects in such area.

#### 1-7-3 DEFINITIONS

For use within this ordinance the following terms shall have the following meanings: "County" shall mean Bremer County, Iowa. "Urban Renewal Area" shall mean the Wartburg College Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on April 19, 2004: Parcel "K": A tract of land located in a portion of Lots 1-8 of Block 65 of Harmon and LeValley's Addition to the City of Waverly, Bremer County, Iowa, and further described as Parcel "K" of Section 3, Township 91 North, Range 14 West: Commencing at the Southeast Corner of Block 65; thence North 00°00'00" East 47.25 feet; thence South 90°00'00" West 46.33 feet to the Point of Beginning; thence South 90°00'00" West 51.34 feet; thence North 00°00'00"

East 41.00 feet; thence South 90°00'00" West 29.00 feet; thence North 00°00'00" East 38.92 feet; thence South 90°00'00" West 16.33 feet; thence South 00°00'00" West 6.00 feet; thence South 90°00'00" West 23.50 feet; thence North 00°00'00" East 59.00 feet; thence North 90°00'00" East 23.50 feet; thence South 00°00'00" West 6.00 feet; thence North 90°00'00" East 16.33 feet; thence North 00°00'00" East 38.92 feet; thence North 90°00'00" East 29.00 feet; thence North 00°00'00" East 41.00 feet; thence North 90°00'00" East 43.67 feet; thence South 00°00'00" West 24.42 feet; thence North 90°00'00" East 7.67 feet; thence South 00°00'00" West 4.83 feet; thence North 90°00'00" East 16.33 feet; thence South 00°00'00" West 148.33 feet to the Point of Beginning; contains 18,627 square feet (0.43 acres).

#### **1-7-4 PROVISIONS**

Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any city, school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

- (a) That portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1, of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.
- (b) That portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, except that taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property

within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred

to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

- (c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocable pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area. (d) as used in this section, the word “taxes” includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

**1 – 7 – 5      REPEALER**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**1 – 7 – 6      SAVING CLAUSE**

If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

**1 – 7 – 7      EFFECTIVE DATE**

This ordinance (04-06) shall be effective after its final passage, approval and publication as provided by law. Passed and approved by the Board of Supervisors of Bremer County, Iowa, on April 19, 2004.

## TITLE I ADMINISTRATION

### CHAPTER 8 EXTENDING EXISTING SCHOOL INFRA-STRUCTURE LOCAL OPTION SALES AND SERVICES TAX

#### 1 – 8 – 1 Title

#### 1 – 8 – 2 Purpose

#### 1 – 8 – 3 General

#### 1 – 8 – 4 Effective Date

#### 1 – 8 – 5 Severability Clause

#### 1 -8-1 TITLE

An ordinance extending an existing School Infra-Structure Local Option Sales and Services tax (found in Bremer County Ordinance No. 04-05 applicable to transactions within Bremer County

BE IT ENACTED by the Board of Supervisors of Bremer County, Iowa, as follows:

School Infra-Structure Local Option Sales and Services Tax. There is imposed a School Infra-Structure local option sales and service tax applicable to transactions within Bremer County.

#### 1 –8-2 PURPOSE

The rate of the tax shall be 1 percent (1%) upon the gross receipts taxed under Iowa Code chapter 423E –School Local Option Tax, in the following School Districts of Bremer County:

Denver Community School District  
Dunkerton Community School District  
Fredericksburg Community School District  
Janesville Consolidated School District  
Nashua-Plainfield Community School District  
Sumner Community School District  
Tripoli Community School District  
Wapsie Valley Community School District  
Waverly-Shell Rock Community School District

### **1-8-3 GENERAL**

The School Infra-Structure local sales services tax is imposed on transactions occurring on or after July 1, 2014 within Bremer County, thereby extending the School Infra-Structure Local Sales Service Tax found on Ordinance Nol. 04-05 until December 31, 2022. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and service tax.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

### **1-8-4 EFFECTIVE DATE**

This Ordinance (07-02) shall be in effect after its final passage, approval and publication as provided by law. Passed and approved by the Bremer County, Iowa, Board of Supervisors on March 21, 2007.

### **1-8-5 SEVERABILITY CLAUSE**

If any section, provision of part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section. Provisions or part thereof not adjudged invalid or unconstitutional.

## **TITLE I ADMINISTRATION**

### **CHAPTER 9            DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE WISCONSIN PLASTIC DRAIN TILE URBAN RENEWAL AREA**

- 1-9-1 Title**
- 1-9-2 Purpose**
- 1-9-3 Definitions**
- 1- 9-4 Provisions**
- 1-9-5 Repealer**
- 1-9- 6 Saving Clause**
- 1-9-7 Effective Date**

#### **1- 9-1 TITLE**

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Wisconsin Plastic Drain Tile Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa.

#### **1-9-2 PURPOSE**

The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the Wisconsin Plastic Drain Tile Urban Renewal Area, each year by and for the benefit of the state, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by Bremer County to finance projects in such area.

#### **1-9-3 DEFINITIONS**

For use within this ordinance the following terms shall have the following meanings:  
“County” shall mean Bremer County, Iowa.

“Urban Renewal Area” shall mean the Wisconsin Plastic Drain Tile Urban Renewal Area, the boundaries of which are set out below, such area having been identified in the Urban Renewal Plan approved by the Board of Supervisors by resolution adopted on July 20, 2011: All that part of the N1/2NE1/4 of Section 19, Township 93 North, Range 14 West of the 5th P.M., lying west of the railroad right-of-way of the Illinois Central

Railroad Company and north and east of U.S. Highway No. 218, which is described according to survey as follows:

Commencing at a point 600.70 feet east of the N1/4 corner of Section 19, Township 93 North, Range 14 West of the 5th P.M.; thence north 90°00' east 800.23 feet to the west line of the Illinois Central Railroad; thence south 7°58' east 1309.11 feet to the south line of the N1/2NE1/4; thence north 89°55' west 0.60 feet to the east right-of-way line of U.S Highway 218; thence northwesterly 693.71 feet along a curve having a radius of 1206.00 feet; thence north 52°59' west 345.60 feet; thence northwesterly 617.17 feet along a curve having a radius of 1086.00 feet; thence north 55°30' east 104.20 feet to the point of beginning, Bremer County, Iowa.

#### **1-9-4 PROVISIONS**

Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the County and any school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

- (a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the County certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.
- (b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the County to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the County to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code

of Iowa, and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

- (c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the County for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the County to finance or refinance in whole or in part projects in the Urban Renewal Area.
- (d) as used in this section, the word “taxes” includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

**1-9-5 REPEALER**

All Ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**1-9-6 SAVING CLAUSE**

If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

**1-9-7 EFFECTIVE DATE**

This ordinance (11-05), shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the Board of Supervisors of Bremer County, Iowa, on July 27, 2011.

## TITLE I ADMINISTRATION

### CHAPTER 10 LOCAL OPTION SALES AND SERVICES TAX

- 1-10-1 Title
- 1-10-2 Purpose
- 1-10-3 Effective Date
- 1-10-4 Severability Clause

#### 1-10-1 TITLE

An ordinance establishing a Local Option Sales and Services Tax. applicable to transactions within the incorporated areas, of Waverly, Denver, Janesville, Plainfield, Readlyn, Sumner, Tripoli, and Frederika of Bremer County, Iowa and within the unincorporated areas of Bremer County, Iowa.

**Be It Enacted by the Board of Supervisors of Bremer County, Iowa:**

#### 1-10-2 PURPOSE

There is imposed a local option sales and services tax applicable to transactions within the incorporated areas, of Waverly, Denver, Janesville, Plainfield, Readlyn, Sumner, Tripoli, and Frederika of Bremer County, Iowa and within the unincorporated areas of Bremer County, Iowa.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 423, and 423B-Local Option Tax, within the incorporated areas, of Waverly, Denver, Janesville, Plainfield, Readlyn, Sumner, Tripoli, and Frederika and within the unincorporated areas of Bremer County, Iowa.

The local sales services tax is imposed on transactions occurring on or after January 1, 2001 within the Cities of Denver, Janesville, Plainfield, and Readlyn of Bremer County, Iowa; July 1, 2003 within the City of Waverly of Bremer County, Iowa and the unincorporated areas of Bremer County, Iowa; January 1, 2013 within the Cities of Sumner, Tripoli, and Frederika of Bremer County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.6 for local option sales and services tax.

**1-10-3 EFFECTIVE DATE**

This ordinance (12-04), shall be in effect after its final passage, approval, and publication as provided by law.

Passed by the Board of Supervisors on this 11<sup>th</sup> day of April, 2012.

**1-10-4 SEVERABILITY CLAUSE**

If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

All applicable provisions of the appropriate sections of Chapter 423, of the Iowa Code are adopted by reference.

## TITLE I ADMINISTRATION

### CHAPTER 11 LOCAL OPTION SALES AND SERVICES TAX

- 1-11-1 Title
- 1-11-2 Purpose
- 1-11-3 Effective Date
- 1-11-4 Severability Clause

#### 1-11-1 TITLE

An ordinance establishing a Local Option Sales and Services Tax. applicable to transactions within the incorporated areas, of Denver, Janesville, Plainfield, Readlyn within Bremer County, Iowa.

**Be It Enacted by the Board of Supervisors of Bremer County, Iowa:**

#### 1-11-2 PURPOSE

There is imposed a local option sales and services tax applicable to transactions within the incorporated areas, of Denver, Janesville, Plainfield, Readlyn of Bremer County, Iowa.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 423, and 423 B-Local Option Tax, within the incorporated areas, of Denver, Janesville, Plainfield, Readlyn of Bremer County, Iowa.

The local sales services tax is imposed on transactions occurring on or after January 1, 2014 within the Cities of Denver, Janesville, Plainfield, and Readlyn of Bremer County, Iowa.

All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.6 for local option sales and services tax.

#### 1-11-3 EFFECTIVE DATE

This ordinance (13-07), shall be in effect after its final passage, approval, and publication as provided by law.

Passed by the Board of Supervisors on this 11<sup>th</sup> day of September, 2013.

(Ord. 13-07) ( 9/19/13)

**1-11-4 SEVERABILITY CLAUSE**

If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

All applicable provisions of the appropriate sections of Chapter 423, of the Iowa Code are adopted by reference.

**Title 1 ADMINISTRATION**

**CHAPTER 12 LOCAL OPTION SALES & SERVICE TAX (LOSST)**

- 1-12-1 Title**
- 1-12-2 Purpose**
- 1-12-3 Effective Date**
- 1-12-4 Severability Clause**

**1-12-1 TITLE**

An ordinance establishing a Local Option Sales and Services Tax. applicable to transactions within the incorporated areas of Waverly within Bremer County, Iowa.

**Be It Enacted by the Board of Supervisors of Bremer County, Iowa:**

**1-11-2 PURPOSE**

There is imposed a local option sales and services tax applicable to transactions within the incorporated area of Waverly of Bremer County, Iowa.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 423, and 423B-Local Option Tax, within the incorporated area of Waverly of Bremer County, Iowa.

The local sales/services tax is imposed on transactions occurring on or after July 1, 2019 for 20 full years within the City of Waverly of Bremer County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.6 for local option sales and services tax.

**1-12-3 EFFECTIVE DATE**

This ordinance (16-06), shall be in effect after its final passage, approval, and publication as provided by law. (12/15/16)

**1-11-4 SEVERABILITY CLAUSE**

If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

All applicable provisions of the appropriate sections of Chapter 423, of the Iowa Code are adopted by reference.